

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 14,286,875
Last Year's Levy Tax Collection	717,739
Prior Years Property Tax Collection	188,824
Interest & Penalty	308,630
PILOT & Tax Treaty (excluded from levy) Collection	81,547
Other Local Property Taxes	-
Licenses and Permits	387,437
Fines and Forfeitures	253,237
Investment Income	6,854
Departmental	125,430
Rescue Run Revenue	369,914
Police & Fire Detail	78,406
Other Local Non-Property Tax Revenues	1,000,000
Tuition	-
Impact Aid	-
Medicaid	-
Federal Stabilization Funds	-
Federal Food Service Reimbursement	-
CDBG	65,122
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	95,305
MV Excise Tax Reimbursement	102,184
State PILOT Program	895
Distressed Community Relief Fund	217,757
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	244,423
Meals & Beverage Tax / Hotel Tax	120,912
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	1,679,708
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	1,178,898
Motor Vehicle Phase Out	400,386
Other Revenue	157,312
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 22,067,795
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	306,522
Financing Sources: Debt Proceeds	1,500,000
Financing Sources: Other	17,644
Rounding	-
Total Other Financing Sources	\$ 1,824,166

City of Central Falls
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Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 459,742	\$ 330,254	\$ -	\$ -	\$ 249,321	\$ -	\$ 602,106	\$ 238,127	\$ 2,685,532
Compensation - Group B	-	-	-	-	-	-	-	-	227,944
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	48,630	-	313,665
Overtime - Group B	-	-	-	-	-	-	-	-	68,405
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	61,337	53,717	-	-	31,617	-	110,381	8,085	247,740
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	43,616
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,632	2,748	-	-	1,925	-	7,113	465	23,773
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,263
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	33,302	24,832	-	-	15,411	-	48,383	17,707	80,162
Life Insurance	711	533	-	-	355	-	977	178	4,353
State Defined Contribution- Group A	4,465	3,051	-	-	1,568	-	4,693	1,136	847
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	2,183
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,315,651
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	64,010	43,716	-	-	22,900	-	80,133	16,258	18,952
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	31,300
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	6,090	-	-	-	-
Purchased Services	396,095	534,281	-	80,060	254,452	-	30,374	139,038	117,244
Materials/Supplies	13,855	-	-	-	10,962	-	2,499	9,906	20,747
Software Licenses	-	-	-	-	-	-	-	-	-
Capital Outlays	2,303,895	-	-	-	-	-	-	-	-
Insurance	335,096	-	-	-	-	-	-	-	-
Maintenance	7,200	-	-	-	-	-	99,460	23,923	17,707
Vehicle Operations	-	-	-	-	-	-	18,778	-	87,844
Utilities	402,321	-	-	-	-	-	19,181	-	25,629
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	104,822	-	-
Revaluation	-	34,660	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	28,779	-	-
Trash Removal & Recycling	-	-	-	-	-	-	675,750	-	-
Claims & Settlements	48,636	-	-	-	-	-	-	-	-
Community Support	31,568	-	-	-	-	-	-	-	-
Other Operation Expenditures	119,643	21,132	-	-	37,482	145,314	26,945	14,431	53,099
Tipping Fees	-	-	-	-	-	-	248,792	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 4,285,508	\$ 1,048,924	\$ -	\$ 80,060	\$ 632,083	\$ 145,314	\$ 2,157,796	\$ 469,254	\$ 5,388,656

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal
Compensation- Group A	\$ 2,801,527	\$ -	\$ 96,534	\$ -	\$ -	\$ -	\$ 7,463,143
Compensation - Group B	-	-	-	-	-	-	227,944
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	273,203	-	-	-	-	-	635,498
Overtime - Group B	-	-	-	-	-	-	68,405
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-
Active Medical Insurance - Group A	359,068	-	26,843	-	-	-	898,788
Active Medical Insurance- Group B	-	-	-	-	-	-	43,616
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	26,591	-	1,696	-	-	-	67,943
Active Dental Insurance- Group B	-	-	-	-	-	-	2,263
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	55,074	-	6,876	-	-	-	281,747
Life Insurance	3,553	-	89	-	-	-	10,749
State Defined Contribution- Group A	372	-	1,057	-	-	-	17,189
State Defined Contribution - Group B	-	-	-	-	-	-	2,183
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	1,315,651	-	-	-	-	-	2,631,302
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	5,328	-	13,460	-	-	-	264,757
State Defined Benefit Pension - Group B	-	-	-	-	-	-	31,300
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	6,090
Purchased Services	88,430	-	68,978	-	-	-	1,708,952
Materials/Supplies	69,649	-	5,938	-	-	-	133,556
Software Licenses	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	2,303,895
Insurance	-	-	-	-	-	-	335,096
Maintenance	21,223	-	-	-	-	-	169,513
Vehicle Operations	83,053	-	-	-	-	-	189,675
Utilities	28,485	-	-	-	-	-	475,616
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	104,822
Revaluation	-	-	-	-	-	-	34,660
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	28,779
Trash Removal & Recycling	-	-	-	-	-	-	675,750
Claims & Settlements	-	-	-	-	-	-	48,636
Community Support	-	-	-	-	-	-	31,568
Other Operation Expenditures	43,812	-	-	-	-	-	461,858
Tipping Fees	-	-	-	-	-	-	248,792
Local Appropriation for Education	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,980,000	-	1,980,000
Municipal Debt- Interest	-	-	-	-	340,015	-	340,015
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	231,261	231,261
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ 5,175,019	\$ -	\$ 221,471	\$ -	\$ 2,320,015	\$ 231,261	\$ 22,155,361

Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	1,532,221
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	\$ 1,532,221
Net Change in Fund Balance¹	204,379
Fund Balance1- beginning of year	\$2,758,303
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	(575,054)
Misc. Adjustment	(5)
Fund Balance¹ - beginning of year adjusted	2,183,244
Rounding	-
Fund Balance¹ - end of year	\$ 2,387,623

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Central Falls
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						\$ 2,758,303	(575,054)	\$ 2,183,249	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>						(5)	-	(5)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 2,758,298</u>	<u>(575,054)</u>	<u>\$ 2,183,244</u>	
General Fund	\$ 20,576,775	\$ 1,517,644	\$ 19,984,399	\$ 2,132,221	\$ (22,201)	\$ 2,758,298	\$ (575,054)	\$ 2,183,244	\$ 2,161,043
CDBG Revolving	-	-	-	20,674	(20,674)	20,674	-	20,674	-
CDBG 2014	13,807	91,136	9,855	-	95,088	(95,088)	-	(95,088)	-
CDBG 2015	132,297	-	132,297	-	-	-	-	-	-
CDBG2016	101,267	-	101,267	-	-	-	-	-	-
Main Street Grant	164,709	-	164,709	-	-	-	-	-	-
RIDOH	200,000	2,354	16,945	-	185,409	-	-	-	185,409
Recreation Summer Lunch Program	104,239	-	63,068	-	41,171	-	-	-	41,171
School Building Capital	556,950	104,168	661,118	-	-	-	-	-	-
RIC Dexter Street	1,000,000	200,000	1,200,000	-	-	-	-	-	-
Totals per audited financial statements	<u>\$ 22,850,044</u>	<u>\$ 1,915,302</u>	<u>\$ 22,333,658</u>	<u>\$ 2,152,895</u>	<u>\$ 278,793</u>	<u>\$ 2,683,884</u>	<u>\$ (575,054)</u>	<u>\$ 2,108,830</u>	<u>\$ 2,387,623</u>
<u>Reconciliation from financial statements to MTP2</u>									
Program Activity in CDBG Funds that are not reported on the MTP2 because they are for program revenues & expenses and not for administration	\$ (182,249)	\$ (91,136)	\$ (178,297)	\$ (20,674)	\$ (74,414)	\$ 74,414	\$ -	\$ 74,414	\$ -
Forgiveness of debt from state	(600,000)	-	-	(600,000)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 22,067,795</u>	<u>\$ 1,824,166</u>	<u>\$ 22,155,361</u>	<u>\$ 1,532,221</u>	<u>\$ 204,379</u>	<u>\$ 2,758,298</u>	<u>\$ (575,054)</u>	<u>\$ 2,183,244</u>	<u>\$ 2,387,623</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.